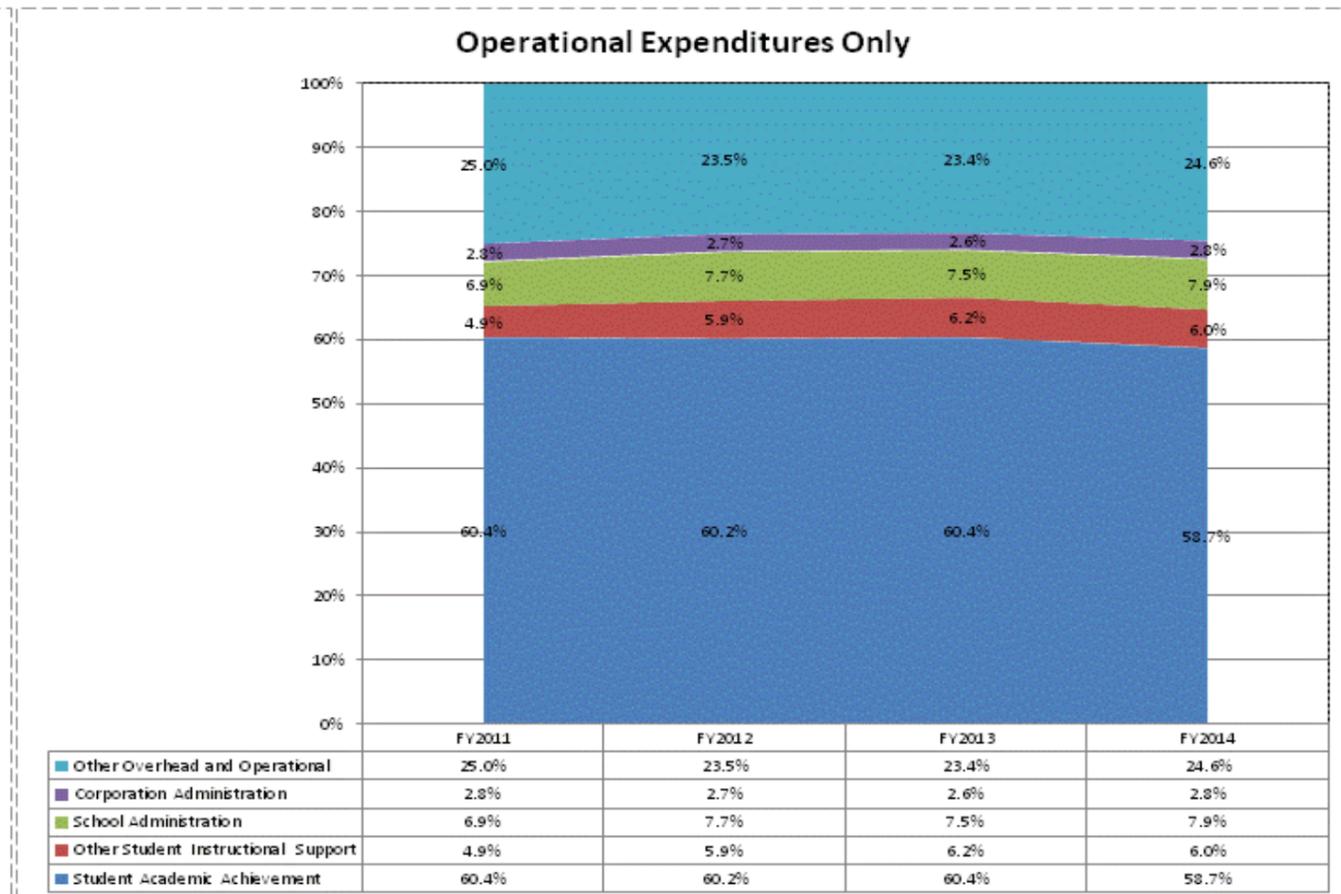
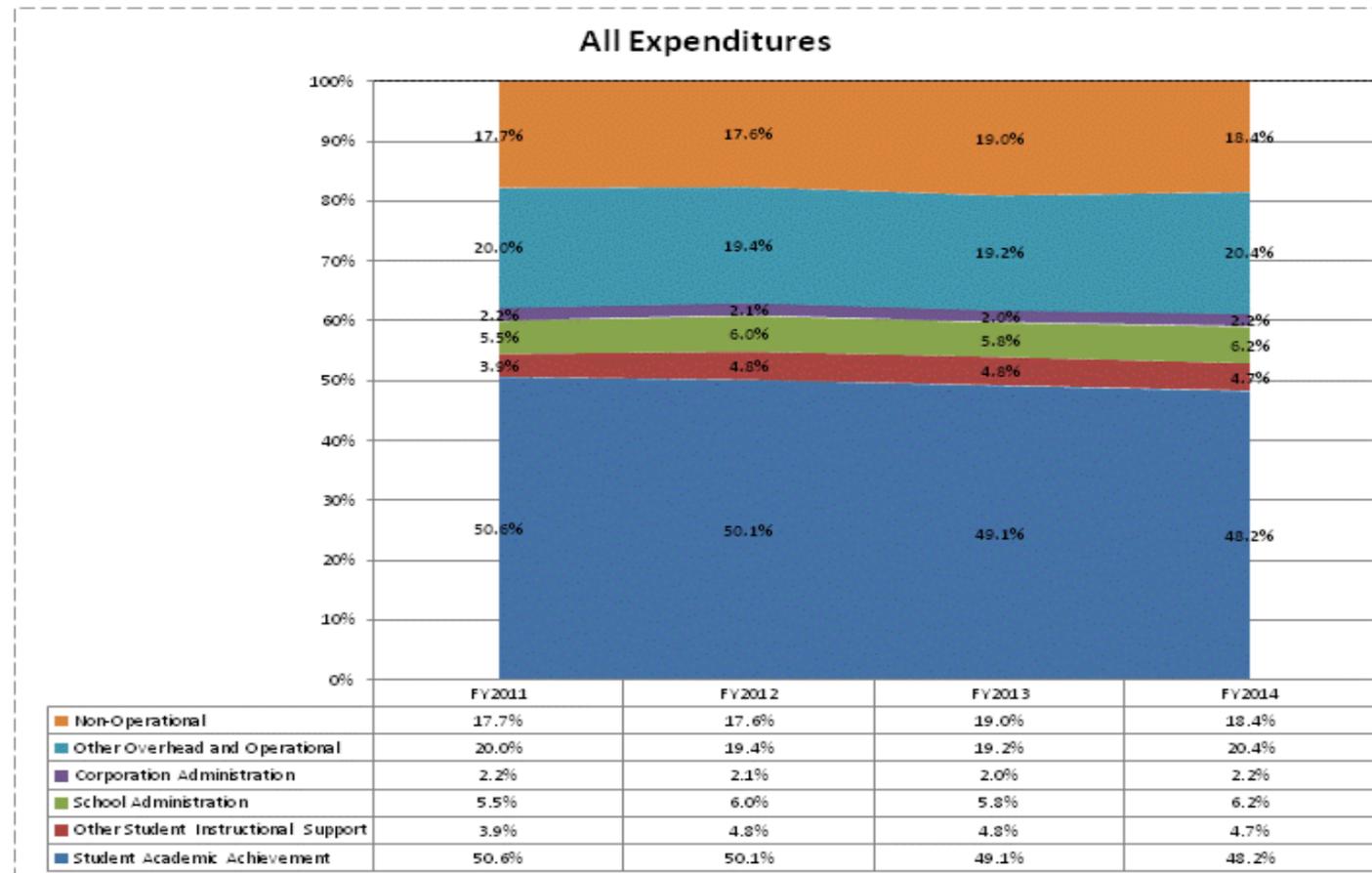


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitley Co Cons Schools (8665)

Whitley Co Cons Schools (8665)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$19,089,227	53.7%	\$18,230,380	49.7%	\$17,577,117	49.1%	\$17,013,192	48.2%
Student Instructional Support	\$2,831,801	8.0%	\$3,112,049	8.5%	\$3,803,319	10.6%	\$3,816,799	10.8%
Overhead and Operational Nonoperational	\$7,355,292	20.7%	\$8,244,949	22.5%	\$7,595,917	21.2%	\$7,961,108	22.6%
Nonoperational	\$6,281,536	17.7%	\$7,088,645	19.3%	\$6,809,772	19.0%	\$6,500,628	18.4%
Grand Total	\$35,557,856		\$36,676,023		\$35,786,126		\$35,291,727	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.6%	58.2%	59.7%	59.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitley Co Cons Schools (8665)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$50,943	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$537,478	\$806,999	\$739,296	N/A	38%	-8%
11100 Regular Programs; Elementary	\$4,044,114	\$5,431,691	\$4,997,757	\$4,641,770	15%	-15%	-7%
11200 Regular Programs; Middle/Junior High	\$2,387,249	\$3,331,779	\$2,966,690	\$2,828,641	18%	-15%	-5%
11300 Regular Programs; High School	\$2,479,518	\$3,428,831	\$3,347,316	\$3,186,959	29%	-7%	-5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$80,487	\$111,260	\$196,157	N/A	144%	76%
11420 Vocational Education; Agriculture B	\$81,558	\$113,157	\$119,603	\$136,442	67%	21%	14%
11450 Vocational Education; Consumer and Homemaking	\$161,452	\$255,117	\$178,088	\$178,521	11%	-30%	0%
11470 Vocational Education; Business Education	\$1,079	\$2,489	\$1,185	\$1,189	10%	-52%	0%
11510 Vocational Education; Cooperative Education	\$127,312	\$241,453	\$166,377	\$164,715	29%	-32%	-1%
11630 Regular Programs; Alternative Education Programs; High School	\$13,499	\$0	\$0	\$21,378	58%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,159	\$41,583	\$25,536	\$37,074	305%	-11%	45%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$93,123	\$61,299	N/A	N/A	-34%
12350 Physical Impairment; Homebound	\$1,762	\$11,565	\$12,111	\$11,690	> 500%	1%	-3%
12520 Culturally Different; Compensatory	\$0	\$2,491	\$1,603	\$1,363	N/A	-45%	-15%
12610 Learning Disability	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12810 Special Education Preschool	\$73,886	\$122,317	\$189,403	\$144,417	95%	18%	-24%
12900 Other Special Programs	\$1,302,119	\$1,867,997	\$1,850,693	\$1,914,784	47%	3%	3%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,664	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$19,409	\$15,682	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$2,536	\$2,580	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$54,110	\$19,989	\$2,189	\$3,140	-94%	-84%	43%
16200 Preventive Remediation	\$316,484	\$503,615	\$377,264	\$357,901	13%	-29%	-5%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$332,397	\$89,779	\$119,005	\$181,293	-45%	102%	52%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$91,317	\$95,878	N/A	N/A	5%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$22,840	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$12,125	\$31,980	\$0	\$10,321	-15%	-68%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$11,509	\$5,392	\$48,986	\$51,257	345%	> 500%	5%
22130 Improvement of Instruction; Instructional Staff Training	\$60,771	\$23,308	\$190,033	\$185,376	205%	> 500%	-2%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,184	\$7,990	\$6,233	\$7,658	7%	-4%	23%
22220 Library/Media Services; School Library	\$291,708	\$381,119	\$122,696	\$125,894	-57%	-67%	3%
22230 Library/Media Services; Audiovisual	\$16,793	\$15,148	\$11,059	\$11,342	-32%	-25%	3%
22290 Library/Media Services; Other Educational Media Services	\$147,689	\$254,839	\$202,998	\$209,436	42%	-18%	3%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$91,555	\$461,198	\$434,670	\$419,816	359%	-9%	-3%
22360 Instruction, Related Technology; Network Support	\$788,925	\$779,254	\$695,213	\$941,392	19%	21%	35%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$209	\$215	N/A	N/A	3%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$32,293	\$32,727	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$214,429	\$137,345	\$384,661	\$95,635	-55%	-30%	-75%
26497 2007 Account Code - Teachers Retirement Fund	\$766,627	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,858,915	\$18,230,380	\$17,577,117	\$17,013,192	23%	-7%	-3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$1,226	\$0	\$0	\$0	-100%	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$20,660	\$29,702	\$33,260	\$42,664	107%	44%	28%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$2,899	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$439,780	\$672,302	\$655,355	\$577,272	31%	-14%	-12%
21230 Guidance Services; Appraisal Services	\$29,285	\$33,713	\$26,150	\$25,413	-13%	-25%	-3%
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$17,027	N/A	N/A	N/A
21320 Health Services; Medical Services	\$110	\$30	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$115,407	\$210,620	\$210,485	\$210,325	82%	0%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitley Co Cons Schools (8665)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21390 Health Services; Other Health Services	\$3,333	\$4,384	\$2,143	\$2,251	-32%	-49%	5%
21410 Psychological Services; Service Area Direction	\$60,421	\$89,941	\$94,368	\$95,225	58%	6%	1%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$106,223	\$155,335	\$250,633	\$246,794	132%	59%	-2%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$361,314	\$411,300	N/A	N/A	14%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$91,608	\$17,828	N/A	N/A	-81%
24100 Office of The Principal	\$1,456,333	\$1,837,848	\$2,011,817	\$2,099,994	44%	14%	4%
24900 Other Support Services, School Administration	\$24,395	\$75,275	\$66,185	\$70,707	190%	-6%	7%
Student Instructional Support Total	\$2,257,173	\$3,112,049	\$3,803,319	\$3,816,799	69%	23%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$39,007	\$52,232	\$65,910	\$69,208	77%	33%	5%
23150 Board of Education; Legal Services	\$33,198	\$20,020	\$7,246	\$4,479	-87%	-78%	-38%
23160 Board of Education; Promotion Expenses	\$2,679	\$6,655	\$2,861	\$3,731	39%	-44%	30%
23210 Executive Administration; Office of The Superintendent	\$283,038	\$380,821	\$202,042	\$210,186	-26%	-45%	4%
23290 Executive Administration; Other Executive Administration Services	\$8,000	\$8,132	\$7,890	\$7,789	-3%	-4%	-1%
25110 Fiscal Services; Office of The Business Manager	\$65,541	\$105,311	\$116,557	\$127,979	95%	22%	10%
25120 Fiscal Services; Service Area Direction	\$43,198	\$61,036	\$63,407	\$64,656	50%	6%	2%
25140 Fiscal Services; Receiving and Disbursing Funds	\$32,460	\$46,402	\$51,182	\$52,089	60%	12%	2%
25150 Fiscal Services; Payroll Services	\$34,541	\$42,636	\$45,525	\$60,682	76%	42%	33%
25160 Fiscal Services; Financial Accounting	\$8,695	\$8,430	\$9,920	\$11,738	35%	39%	18%
25191 Other Fiscal Services; Refund of Revenue	\$3,227	\$4,072	\$3,420	\$4,545	41%	12%	33%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$8,117	\$4,686	\$535	N/A	-93%	-89%
25300 Printing, Publishing, and Duplicating Services	\$60,619	\$65,416	\$50,143	\$44,969	-26%	-31%	-10%
25600 Public Information Services	\$0	\$0	\$0	\$6,045	N/A	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$72,206	\$592	\$0	\$0	-100%	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$43,527	\$48,992	\$48,680	N/A	12%	-1%
25750 Personnel Services; Health Services	\$5,402	\$8,543	\$0	\$2,010	-63%	-76%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$1,930	\$1,975	\$1,925	N/A	0%	-3%
25890 Other Technology Services	\$0	\$50,771	\$47,859	\$48,559	N/A	-4%	1%
25920 Ditch Assessments	\$784	\$190	\$25	\$25	-97%	-87%	0%
25940 Settlements	\$0	\$5,000	\$0	\$0	N/A	-100%	N/A
25950 Other Assessments	\$8,280	\$937	\$41	\$53	-99%	-94%	29%
25990 Other Support Services, Central	\$23,115	\$25,394	\$1,223	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,184,058	\$2,848,000	\$2,543,472	\$2,707,473	24%	-5%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$96,911	\$112,622	\$116,058	\$123,034	27%	9%	6%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$413,714	\$413,328	\$335,755	\$358,386	-13%	-13%	7%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,825	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$158,829	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,725	\$3,182	\$5,980	\$28,894	405%	> 500%	383%
26600 Operation and Maintenance of Plant Services; Security Services	\$11,515	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$239,724	\$170,296	\$216,046	\$212,842	-11%	25%	-1%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$25,689	\$26,124	\$15,498	\$17,052	-34%	-35%	10%
27010 Student Transportation; Service Area Direction	\$103,942	\$151,476	\$173,397	\$167,051	61%	10%	-4%
27100 Student Transportation; Vehicle Operation	\$603,389	\$880,422	\$942,915	\$996,648	65%	13%	6%
27200 Student Transportation; Monitoring Services	\$35,412	\$63,880	\$63,042	\$73,716	108%	15%	17%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$353,385	\$598,783	\$675,323	\$672,826	90%	12%	0%
27400 Student Transportation; Purchase of School Buses	\$445,140	\$710,118	\$339,698	\$428,646	-4%	-40%	26%
27500 Student Transportation; Insurance on Buses	\$92,071	\$44,903	\$43,920	\$46,307	-50%	3%	5%
27700 Student Transportation; Contracted Transportation Services	\$1,167	\$909	\$1,460	\$2,748	135%	202%	88%
27900 Student Transportation; Other Student Transportation Services	\$32,769	\$31,822	\$36,566	\$31,458	-4%	-1%	-14%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Whitley Co Cons Schools (8665)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27910 Student Transportation; Bus Driver Training	\$3,765	\$5,084	\$4,205	\$3,846	2%	-24%	-9%
31100 Food Services Operations; Service Area Direction	\$39,836	\$67,012	\$54,159	\$85,365	114%	27%	58%
31200 Food Services Operations; Food Preparation and Dispensing	\$438,660	\$603,662	\$685,750	\$681,650	55%	13%	-1%
31300 Food Services Operations; Food Delivery	\$0	\$261	\$582	\$449	N/A	72%	-23%
31400 Food Services Operations; Food Purchases	\$494,056	\$566,579	\$610,883	\$552,532	12%	-2%	-10%
31900 Other Food Services	\$334	\$322	\$309	\$299	-10%	-7%	-3%
Overhead and Operational Total	\$6,505,906	\$8,244,949	\$7,595,917	\$7,961,108	22%	-3%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$10,050	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$48,531	\$70,636	\$63,083	\$55,406	14%	-22%	-12%
33300 Civic Services	\$316	\$6,469	\$1,005	\$1,006	219%	-84%	0%
33400 Athletic Coaches	\$252,362	\$312,814	\$284,339	\$279,116	11%	-11%	-2%
33990 Other Community Services; Other	\$0	\$0	\$2,300	\$0	N/A	N/A	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$155,000	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$94,943	\$16,974	\$25,969	\$77,924	-18%	359%	200%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$24,200	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$753,935	\$702,142	\$951,441	\$394,280	-48%	-44%	-59%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$308,326	\$154,163	\$0	N/A	-100%	-100%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$81,214	\$89,213	\$87,757	N/A	8%	-2%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,072	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,724	\$11,639	\$10,206	\$14,582	67%	25%	43%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$51,706	\$95,635	\$82,890	\$50,137	-3%	-48%	-40%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$171,922	\$200,190	\$140,999	\$205,631	20%	3%	46%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$107,605	\$144,007	\$59,898	\$162,733	51%	13%	172%
51100 Debt Services; Principal on Debt; Bonds	\$34,867	\$189,867	\$375,000	\$395,000	> 500%	108%	5%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$384,479	\$155,000	\$0	\$0	-100%	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$50,042	\$50,042	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$148,294	\$240,639	\$222,351	N/A	50%	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$97,247	\$77,730	\$0	\$0	-100%	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$151,190	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,048,868	\$2,835,000	\$2,816,000	\$2,933,000	-28%	3%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,418,447	\$1,308,422	\$1,262,336	N/A	-11%	-4%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$134,186	\$277,866	N/A	N/A	107%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$19,977	\$30,460	N/A	N/A	52%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$1,000	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$207	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$6,089,962	\$7,088,645	\$6,809,772	\$6,500,628	7%	-8%	-5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$401,427	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,252,569	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$140,507	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,973,147	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,411	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$74,840	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,845,900	\$0	\$0	\$0	N/A	N/A	N/A